



NORFOLK

Office of the City Attorney

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July 14, 2015

To the Honorable Council
City of Norfolk, Virginia

Re: Tax Overpayment
Bottling Group, LLC

R-9

Dear Ladies and Gentlemen:

Attached please find an ordinance directing the City Treasurer to refund to Bottling Group, LLC \$72,612.31 based upon the overpayment of its Business Machinery and Tools Tax for the years 2011 through 2014, resulting in a refund due of \$72,612.31, plus interest.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Bernard A. Pishko".

Bernard A. Pishko
City Attorney

Recommendation: Adopt Ordinance

6/8/15mr

Form and Correctness Approved:

By [Signature]
Office of the City Attorney

Contents Approved:

By [Signature]
DEPT. Commissioner of the Revenue

Pursuant to Section 72 of the City Charter, I hereby certify that the money required for this item is in the city treasury to the credit of the fund from which it is drawn and not appropriated for any other purpose.

\$ 72,612.31

10001054052

[Signature]
Acting Director of Finance

Account
6/23/15
Date

NORFOLK, VIRGINIA

ORDINANCE No.

AN ORDINANCE DIRECTING THE CITY TREASURER TO ISSUE A REFUND TO BOTTLING GROUP, LLC BASED UPON THE OVERPAYMENT OF ITS BUSINESS MACHINERY AND TOOLS TAX FOR THE TAX YEARS 2011 THROUGH 2014.

- - -

WHEREAS the Commissioner of the Revenue has determined that the business machinery and tools tax was erroneously overpaid by Bottling Group, LLC for the tax years 2011 through 2014, and has corrected this assessment in accordance with Virginia Code § 58.1-3981; and

WHEREAS the Commissioner of the Revenue has certified with the consent of the City Attorney that the aforementioned taxpayer paid all taxes due on the erroneous assessment and is entitled to a refund of excess taxes paid based on the corrected assessment in the amount of \$72,612.31, plus interest; now, therefore

BE IT ORDAINED by the Council of the City of Norfolk:

Section 1:- That \$72,612.31 is hereby appropriated for a refund to Bottling Group, LLC for the tax years 2011 through 2014.

Section 2:- That the Treasurer of the City of

Norfolk is hereby directed to issue a refund to Bottling Group, LLC in the amount specified above as soon as practicable upon passage of this ordinance.

Section 3:- That this ordinance shall be in effect from and after its adoption.

**Norfolk Commissioner of the Revenue
Certification and Request for the Refund
of Previously Paid Taxes to:**

**Bottling Group, LLC
Account # 97201/196**

June 4, 2015

Overview:

Bottling Group, LLC requested a **Business Machinery and Tools Tax** refund for the years 2011-2014. The taxpayer erroneously included business machinery and tool assets that are deemed exempt as intangible personal property of the business' integrated manufacturing. We found that a **Business Machinery and Tools Tax** refund is due to the taxpayer for the years 2011-2014.

In compliance with **Norfolk Code § 24-7**, the Commissioner of the Revenue's files pertaining to this request are available for inspection by the City Attorney.

Financial Impact:

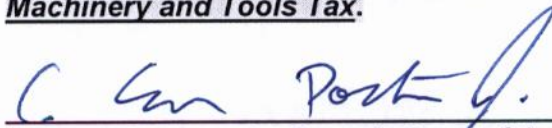
This refund reduces **Business Machinery and Tools Tax** revenue by **\$72,612.31** for the 2015 fiscal year.

Conclusion:

It is recommended that the City Attorney consent to the issuance of this refund and call for City Council to direct the City Treasurer to refund the **\$72,612.31** overpayment of **Business Machinery and Tools Tax**.

Certification

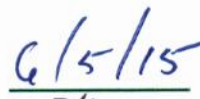
I, C. Evans Poston, Jr., Commissioner of the Revenue for the City of Norfolk, certify that the above named company is due a refund in the amount of **\$72,612.31** as specified by **Virginia Code § 58.1-3981** due to the overpayment of **Business Machinery and Tools Tax**.



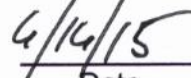
C. Evans Poston, Jr., Commissioner of the Revenue



Bernard Pishko, City Attorney



Date



Date